Pursuant to Rule 68 of the Federal Rules of Civil Procedure, Defendants hereby offer to allow judgment to be taken against them in this action in the amount of \$45,000.00, inclusive of costs. This offer shall be deemed withdrawn for purposes of Rule 68 if not accepted by Plaintiff within 10 days from the date of service hereof.

Dated: New York, New York April 23, 2008

LEWIS BRISBOIS BISGAARD & SMITH LLP

By:

Peter T. Shapiro (PS 9692)

LEWIS BRISBOIS BISGAARD & SMITH LLP

Attorneys for Defendants 199 Water Street, 25th Floor New York, New York 10038 212-232-1300

To:

STEVEN R. KRAWITZ, LLC

Attorneys for Plaintiff

271 Madison Avenue, Suite 200

New York, NY 10016

212-682-0707

CERTIFICATE OF SERVICE

I hereby certify that the within Offer of Judgment was duly served upon plaintiff's counsel by first-class mail and served and filed via ECF on April 23, 2008.

PETER T. SHAPIRO (PS 9692)